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RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2006

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-31-07

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2006

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RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
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RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
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THE ROBINETTE FIRM
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INDEPENDENT ACCOUNTANTS' REPORT

TO THE BOARD OF DIRECTORS
RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

I have performed the procedures enumerated below, which were agreed to by the Richland Parish School Board and the Legislative Auditor of the State of Louisiana solely to assist you in evaluating the accounting records of the School Activity Fund of Richland Parish School as of and for the year ended June 30, 2006. The school district management is responsible for the school accounting records. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures I performed and the accounts to which they pertained are set forth in the accompanying Description of Procedures for Selected Records and Transactions, and my findings relative thereto are set forth in the related accompanying Summary of Findings, Observations and Recommendations, both of which are an integral part of this report.

I was not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the School Activity Fund. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

The Robinette Firm, APAC

The Robinette Firm, A Professional Accounting Corporation

Monroe, Louisiana
September 18, 2006

RAYVILLE HIGH SCHOOL

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 1

RAYVILLE HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2006 and performed the following:

a. I verified the mathematical accuracy of the reconciliation.

b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.

c. I compared the reconciled book balance to the general ledger for the one bank account.

| | |
|---------------------|-------------|
| Richland State Bank | \$59,722.20 |
|---------------------|-------------|

d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.

e. I examined all interfund transfers, if any.

There were no interfund transfers.

f. I supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

2. I obtained a list of certificates of deposit for the year and:

a. There were no certificates of deposit at June 30, 2006.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

One bank account was in existence at June 30, a public NOW account at Richland State Bank.

4. There was one outstanding check over 90 days old at year-end.

| | | |
|--------|-------------|-------|
| #29508 | Norris Grey | 21.00 |
|--------|-------------|-------|

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHEDULE 1

RAYVILLE HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

B. REVENUES

1. I selected 15 receipts on a random basis and performed the following procedures:
 - a. I traced to the bank validated deposit slip.
 - b. I determined if the deposits were made on a timely basis.
 - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 1

RAYVILLE HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

C. EXPENDITURES (Continued)

- 9. Bids obtained if applicable.
- 10. Expenditure is allowable under allocable laws.

The results of those tests are discussed in the accompanying Summary of Findings, Observations and Recommendations.

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHEDULE 2

RAYVILLE HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Rayville High School.

REVENUES

The following exceptions were noted in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. One deposit did not include evidence of dual control.

My recommendations are as follows:

- 2006-1** There was no evidence of dual control over a receipt for football concessions. I recommend two persons count the concession money and sign to indicate the amount collected. This sheet should be reconciled to the bank deposit.

CORRECTIVE ACTION PLAN: Two employees will count and sign football concessions.

Contact Person: Robbie Love

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 2

RAYVILLE HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. The following checks were paid without an invoice or other evidence of receipt.

| | | |
|--------|-------------------------|------------|
| #29295 | Institutional Financing | \$1,994.30 |
| #29367 | Richland Beacon | 35.70 |
4. Invoices were not received prior to disbursement of items listed in 3 above.
5. Documentation was not proper for the checks listed in 3 above.
6. None.
7. None.
8. None.
9. None.
10. None.

My recommendations are as follows:

- 2006-2** I noted two instances listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

CORRECTIVE ACTION PLAN: We will have appropriate documentation for every check.

Contact Person: Robbie Love

HOLLY RIDGE ELEMENTARY

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHEDULE 3

HOLLY RIDGE ELEMENTARY

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2006 and performed the following:

- a. I verified the mathematical accuracy of the reconciliation.
- b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. I compared the reconciled book balance to the general ledger for one bank account.

| | |
|---------------|-------------|
| Bancorp South | \$35,281.09 |
|---------------|-------------|

- d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.

- e. I examined all interfund transfers, if any.

There were no interfund transfers.

- f. I supported the outstanding checks by comparing to the checks clearing in the subsequent month bank statement.

2. I obtained a list of certificates of deposit for the year and:

- a. There were no certificates of deposit at year-end.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

Cash was invested in a public NOW account.

4. There were no outstanding checks over 90 days old.

B. REVENUES

1. I selected 15 receipts on a random basis and performed the following procedures:

- a. I traced to the bank validated deposit slip.
- b. I determined if the deposits were made on a timely basis.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 3

HOLLY RIDGE ELEMENTARY

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

B. REVENUES (Continued)

- c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
- d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

- 1. Documentation canceled to prevent duplicate payment.
- 2. Check signed by authorized personnel.
- 3. Evidence of receipt of goods or services.
- 4. Invoice amount agrees with check amount.
- 5. Charge is supported by proper documentation.
- 6. Invoice date is current when compared to date of check.
- 7. Accounting distribution/classification is consistent and correctly posted.
- 8. Charge appears to be necessary and reasonable.
- 9. Bids obtained if applicable.
- 10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in the accompanying Summary of Findings, Observations and Recommendations.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 4

HOLLY RIDGE ELEMENTARY

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Holly Ridge Elementary.

REVENUES

I noted the following exceptions in my test of 15 receipts selected at random.

1. None.
2. Receipt #318398 dated 12/16/05 was not deposited until 12/30/05.
3. None.
4. None

I recommend the following:

2006-1 All deposits should be made on a daily basis. Daily deposits prevent losses and aid in timely, accurate financial reporting.

CORRECTIVE ACTION PLAN: We will make deposits daily.

Contact Person: Glinda Fay Philips

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 4

HOLLY RIDGE ELEMENTARY

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. There were 8 instances where invoices were not properly canceled.
2. None.
3. Check #10959 to Scholastic Book Club did not have adequate evidence of receipt.
4. There was no invoice to support check #10959 listed above.
5. Proper documentation was not available for check #10959 listed above.
6. None.
7. None.
8. None.
9. None.
10. None.

My recommendations are as follows:

2006-2 During my procedures, I noted 8 of the 25 invoices tested were not properly canceled. All invoices should be marked 'paid' upon payment in order to cancel the invoice and prevent duplicate payment.

CORRECTIVE ACTION PLAN: We now mark paid with stamp and date.

Contact Person: Glinda Fay Philips

2006-3 I noted one instance listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of on original invoice, evidence of receipt and proper approval.

CORRECTIVE ACTION PLAN: We no longer make orders with Scholastic. We will keep all documentation.

Contact Person: Glinda Fay Philips

RAYVILLE JUNIOR HIGH SCHOOL

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 5

RAYVILLE JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2006 and performed the following:

- a. I verified the mathematical accuracy of the reconciliation.
- b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. I compared the reconciled book balance to the general ledger for one bank account.

| | |
|---------------|------------|
| Bancorp South | \$2,066.97 |
|---------------|------------|

d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.

e. I examined all interfund transfers, if any.

There were no interfund transfers.

f. I supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

2. I obtained a list of certificates of deposit for the year and:

- a. There were no certificates of deposit at June 30, 2006.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327

4. The following outstanding checks were over 90 days old at year-end:

| | | | |
|------|-----------|------|----------|
| 1452 | Judy Bell | 5.00 | 11/03/04 |
|------|-----------|------|----------|

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 5

RAYVILLE JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

B. REVENUES

I selected 15 receipts on a random basis and performed the following procedures:

- a. I traced to the bank validated deposit slip.
- b. I determined if the deposits were made on a timely basis.
- c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
- d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 5

RAYVILLE JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

C. EXPENDITURES (Continued)

8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in the accompanying Summary of Findings, Observations and Recommendations.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 6

RAYVILLE JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Rayville Junior High School.

CASH

2006-1 Check #1452 dated 11/03/04 in the amount of \$5.00 is listed as outstanding on the bank reconciliation. Steps should be taken to research this check. If the check was lost or incorrectly issued it should be voided. Unclaimed checks should be remitted to the state.

CORRECTIVE ACTION PLAN: Check #1452 will be researched by Karyn Brooks. We will either void or remit the check.

Contact Person: Karyn Brooks, Tony Guirlando

REVENUES

I noted the following exceptions in my tests of 15 receipts:

- A. None.
- B. One receipt was deposited late.
- C. None.
- D. None.

I recommend the following:

2006-2 All deposits should be made on a daily basis. Daily deposits prevent loss of funds and aid in accurate record-keeping.

CORRECTIVE ACTION PLAN: All money collected at school will be deposited in a timely manner. When possible, all money will be deposited daily.

Contact Person: Karyn Brooks, Tony Guirlando

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 6

RAYVILLE JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. Sales tax of \$12.72 was paid by check #2013 to Scholastic Book Fair.
9. None.
10. None.

My recommendations are as follows:

- 2006-3** The payment of sales tax is an unnecessary expenditure since schools are exempt from paying sales tax. I recommend all purchase invoices be reviewed for sales tax and resolved with the vendor prior to payment of the invoice.

CORRECTIVE ACTION PLAN: Where applicable, the school will not pay any future sales taxes. All purchase invoices will be reviewed by Karyn Brooks, Tony Guirlando and Regina Mekus.

Contact Person: Karyn Brooks, Tony Guirlando

- 2006-4** During my test work, I noted the school had spent funds in excess of the amount available for general spending. This resulted in unauthorized spending of restricted funds. This practice should be ceased and spending should be reviewed to prevent this unauthorized use of restricted funds.

CORRECTIVE ACTION PLAN: The restricted funds spent have been replenished. These funds will be set aside and will not be spent without direct authorization of the activity club sponsor.

Contact Person: Karyn Brooks, Tony Guirlando

DELHI MIDDLE SCHOOL

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 7

DELHI MIDDLE SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2006 and performed the following:

- a. I verified the mathematical accuracy of the reconciliation.
- b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. I compared the reconciled book balance to the general ledger for one bank account.

| | |
|--------------|-------------|
| AmSouth Bank | \$18,697.95 |
|--------------|-------------|

d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.

e. I examined all interfund transfers, if any.

There were no interfund transfers.

f. There were no outstanding checks at June 30, 2006.

2. There were no certificates of deposit at June 30, 2006.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

4. There were no outstanding checks over 90 days old at year-end.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 7

DELHI MIDDLE SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

B. REVENUES

1. I selected 15 receipts on a random basis and performed the following procedures:
 - a. I traced to the bank validated deposit slip.
 - b. I determined if the deposits were made on a timely basis.
 - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 8, Summary of Findings, Observations and Recommendations.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 8

DELHI MIDDLE SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of DELHI MIDDLE SCHOOL.

REVENUES

I noted the following exceptions in my test of 15 receipts selected at random.

- a. None.
- b. None.
- c. None.
- d. None.

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHEDULE 8

DELHI MIDDLE SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

DELHI HIGH SCHOOL

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 9

DELHI HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2006 and performed the following:
 - a. I verified the mathematical accuracy of the reconciliation.
 - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
 - c. I compared the reconciled book balance to the general ledger for one bank account.

| | |
|-----------------------|------------|
| Guaranty Bank & Trust | \$2,776.89 |
|-----------------------|------------|
 - d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.
 - e. I examined all interfund transfers, if any.

There were no interfund transfers.
 - f. I traced outstanding checks to the subsequent month bank statement.
2. There were no certificates of deposit at year end:
 - a. I tested the reasonableness of interest income.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.
4. There were no outstanding checks over 90 days old at June 30, 2006

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 9

DELHI HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

B. REVENUES

1. I selected 15 receipts on a random basis and performed the following procedures:
 - a. I traced to the bank validated deposit slip.
 - b. I determined if the deposits were made on a timely basis.
 - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 9

DELHI HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

C. EXPENDITURES (Continued)

9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 10, Summary of Findings, Observations and Recommendations.

DELHI HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Delhi High School.

REVENUES

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. Three receipts were deposited late.
- C. Three receipts were posted incorrectly to the accounting records.
- D. Attribute D involved tracing receipts back to supporting documents evidencing control of the receipt once received by school personnel. No documentation is available to document dual control over four of the fifteen receipts selected for testing.

The school is responsible for monies once they are received by school personnel. This means accountability must be initiated when funds are first received by a teacher or club sponsor. I recommend the school implement controls over receipts as follows:

- 2006-1** The school has allowed several accounts to spend into a deficit thereby reducing the cash available to all school clubs. This unauthorized use of restricted funds should cease and steps should be taken to restore the balance in the accounts.

CORRECTIVE ACTION PLAN: No accounts will be allowed to spend into a deficit. Unless monies are available, no spending will be done from these accounts.

Contact Person: Milton Linder, Etta Boston

- 2006-2** All deposits should be made on a timely basis. Daily deposits prevent loss of funds and aid in accurate record-keeping.

CORRECTIVE ACTION PLAN: All deposits will be made the day after the event to the following Monday.

Contact Person: Milton Linder, Etta Boston

DELHI HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006**

REVENUES, Continued

2006-3 Dual control should be in place for all concession sales and small athletic events. Evidence should be retained of two persons counting and receipting the money.

CORRECTIVE ACTION PLAN: Two people will count all monies after each event to insure proper receipting.

Contact Person: Milton Linder, Etta Boston

2006-4 All sponsors who handle money should maintain a log to record all collections of monies from students. The amounts collected should be recorded on the log and given to the secretary for receipt when the money is turned in. The school should maintain copies of this information to provide an audit trail of the receipts.

CORRECTIVE ACTION PLAN: All sponsors will maintain a log to record all collections of monies from students. Receipts will be given to the secretary and monies turned in to the office in a timely manner.

Contact Person: Milton Linder, Etta Boston

2006-5 Three receipts were posted to the accounting records incorrectly. Failure to post receipts to the proper account distorts the funds available for each of the funds. Postings should be reviewed for accuracy.

CORRECTIVE ACTION PLAN: All receipts will be carefully posted and reviewed by another person.

Contact Person: Milton Linder, Etta Boston

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 10

DELHI HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. The original invoice was not canceled for 18 of the 25 disbursements tested.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

My recommendations are as follows:

2006-6 During my procedures, I noted 18 of the 25 invoices tested were not properly canceled. All invoices should be marked 'paid' upon payment in order to cancel the invoice and prevent duplicate payment.

CORRECTIVE ACTION PLAN: All invoices will be stamped paid upon payment of the invoice.

Contact Person: Milton Linder, Etta Boston

MANGHAM JUNIOR HIGH SCHOOL

RICHLAND PARISH SCHOOL BOARDSCHEDULE 11
Rayville, Louisiana

MANGHAM JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2006 and performed the following:
 - a. I verified the mathematical accuracy of the reconciliation.
 - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
 - c. I compared the reconciled book balance to the general ledger for one bank account.

| | |
|---------------------|-------------|
| Richland State Bank | \$29,523.78 |
|---------------------|-------------|
 - d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.
 - e. I examined all interfund transfers, if any.

There were no interfund transfers.
 - f. I supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
2. I obtained a list of certificates of deposit as of June 30, 2006:
 - a. Certificates of Deposit

| | |
|--------|-----------|
| #13275 | 9,984.29 |
| #11649 | 8,685.73 |
| #19681 | 12,239.06 |
 - b. I tested the reasonableness of interest income.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 11

MANGHAM JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

A. CASH AND CASH EQUIVALENTS (Continued)

4. I investigated any old outstanding checks.

The following outstanding checks were over 90 days old at June 30, 2006.

| | | | |
|------|-------------------|-------|---------|
| 1522 | Aquatic Solutions | 55.00 | 1/03/06 |
|------|-------------------|-------|---------|

B. REVENUES

1. I selected 15 receipts on a random basis and performed the following procedures:
 - a. I traced to the bank validated deposit slip.
 - b. I determined if the deposits were made on a timely basis.
 - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 11

MANGHAM JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

3. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 12, Summary of Findings, Observations and Recommendations.

MANGHAM JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Mangham Junior High School.

CASH AND CASH EQUIVALENTS

2006-1 Interest was not posted to the certificates of deposit balances in the accounting records which resulted in incorrect balances at year-end. Interest should be posted timely based on interest notices from the bank.

CORRECTIVE ACTION PLAN: This is now being done on a monthly basis.

Contact Person: Aimee Stamey

REVENUES

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. Three receipts did not have adequate evidence of control.

My recommendations are as follows:

2006-2 One deposit differed from the receipts by \$6.00. It appears all of the receipts were not documented in the receipt book. In another instance, a receipt for \$158.80 was listed incorrectly as \$110.00. The deposit did not match by the difference of \$48.80. These results indicate the receipt books are not being used properly. A receipt should be written promptly to any person giving money to the school. Parents and students should be instructed to expect a receipt for all transactions. These receipts should then be matched with the deposit in the bank.

CORRECTIVE ACTION PLAN: All receipts are tallied up and compared to balance of money to be sure they match.

Contact Person: Aimee Stamey

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 12

MANGHAM JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006**

REVENUES, Continued

2006-3 All sponsors who handle money should maintain a log to record all collections of monies from students. The amounts collected should be recorded on the log and given to the secretary for receipt when the money is turned in. The school should maintain copies of this information to provide an audit trail of the receipts.

CORRECTIVE ACTION PLAN: A copy of log will be kept on all fund-raisers under each teacher's name in the office.

Contact Person: Aimee Stamey

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 12

MANGHAM JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. Invoices were not properly canceled for two disbursements.
2. None.
3. Evidence of receipt was not available for check #1429 to D&H Sporting Goods in the amount of \$950.00.
4. An invoice was not obtained prior to issuing the check noted in item 3 above.
5. Proper documentation was not available for check #1429 listed above.
6. Check #1410 to Arnett Jewelry in the amount of \$337 was paid on October 17, 2005. The invoice was dated May 31, 2005.
7. None.
8. Two invoices were paid which included sales tax of \$5.36 and \$3.96.
9. None.
10. None.

My recommendations are as follows:

- 2006-4** During my procedures, I noted 2 of the 25 invoices tested were not properly canceled. All invoices should be marked 'paid' upon payment in order to cancel the invoice and prevent duplicate payment.

CORRECTIVE ACTION PLAN: A "paid" stamp is now being used on all invoices.

Contact Person: Aimee Stamey

- 2006-5** I noted one instance listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of on original invoice, evidence of receipt and proper approval.

CORRECTIVE ACTION PLAN: Every effort will be made to ensure that proper documentation is attached to copy of checks. No bill will be paid unless this is available.

Contact Person: Aimee Stamey

MANGHAM JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006

EXPENDITURES, Continued

- 2006-6** One invoice was paid over 90 days late. Late payment of invoices could result in inaccurate records and unnecessary late charges. All invoices should be paid in a timely manner. Teachers and sponsors should be required to turn in all invoices timely.

CORRECTIVE ACTION PLAN: The principal has reminded sponsors at faculty meetings to turn invoices in to office in a timely manner. The office will make every effort to pay bills in a timely manner.

Contact Person: Aimee Stamey

- 2006-7** The payment of sales tax is an unnecessary expenditure since schools are exempt from paying sales tax. I recommend all purchase invoices be reviewed for sales tax and resolved with the vendor prior to payment of the invoice.

CORRECTIVE ACTION PLAN: All invoices are being reviewed. No sales tax will be paid. If sales tax is charged it will not be paid to the vendor.

Contact Person: Aimee Stamey

MANGHAM ELEMENTARY SCHOOL

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 13

MANGHAM ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

B. REVENUES

1. I selected 15 receipts on a random basis and performed the following procedures:
 - a. I traced to the bank validated deposit slip.
 - b. I determined if the deposits were made on a timely basis.
 - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 13

MANGHAM ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

C. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 14, Summary of Findings, Observations and Recommendations.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 14

MANGHAM ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Mangham Elementary School.

CASH

2006-1 Check #9805 dated May 12, 2005 was listed as outstanding on the June 30 bank reconciliation. Upon further investigation, it was determined to have been returned by the vendor due to an overpayment. The check should have been voided. I recommend all reconciling items that do not clear in one month be investigated in order to maintain accurate records.

CORRECTIVE ACTION PLAN: In the future, items that have not cleared within a month will be investigated and proper action will be taken.

Contact person: Lynne Allen, School Clerk
Glinda F. Philips, Principal

REVENUES

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

MANGHAM ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. Invoices were not properly canceled in 3 instances.
2. None.
3. None.
4. None.
5. Check #9673 to Cases Online did not have adequate evidence of receipt.
6. None.
7. None.
8. None.
9. None.
10. None.

My recommendation is as follows:

- 2006-2** During my procedures, I noted 3 of the 25 invoices tested were not properly canceled. All invoices should be marked 'paid' upon payment in order to cancel the invoice and prevent duplicate payment.

CORRECTIVE ACTION PLAN: In the future, all receipts will be stamped "paid" when payment is made.

Contact Person: Lynne Allen, School Clerk
Glinda Philips, Principal

- 2006-3** I noted one instance listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of on original invoice, evidence of receipt and proper approval.

CORRECTIVE ACTION PLAN: In the future, we will make sure checks are supported by proper documentation.

Contact Person: Lynne Allen, School Clerk
Glinda Philips, Principal

RAYVILLE ELEMENTARY SCHOOL

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 15

RAYVILLE ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2006 and performed the following:

- a. I verified the mathematical accuracy of the reconciliation.
- b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. I compared the reconciled book balance to the general ledger for one bank account.

| | |
|---------------------|-------------|
| Richland State Bank | \$65,479.69 |
|---------------------|-------------|

- d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.

- e. I examined all interfund transfers, if any.

There were no interfund transfers.

- f. There were no outstanding checks at June 30, 2006.

2. I obtained a list of certificates of deposit for the year:

- a. C.D., Richland State Bank \$91,366.81

- b. I tested the reasonableness of interest income.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327, cash was invested in a Certificate of Deposit and one public NOW accounts.

4. There were no outstanding checks over 90 days old at June 30, 2006.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 15

RAYVILLE ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

B. REVENUES

1. I selected 15 receipts on a random basis and performed the following procedures:
 - a. I traced to the bank validated deposit slip.
 - b. I determined if the deposits were made on a timely basis.
 - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 15

RAYVILLE ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

C. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 16, Summary of Findings, Observations and Recommendations.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 16

RAYVILLE ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Rayville Elementary School.

REVENUES

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 16

RAYVILLE ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. Check #12089 to Bozo Anderson did not have adequate evidence of receipt.
4. Check #12047 to K. Jenkins improperly included reimbursement of \$2.44 invoice which was charged to the school credit card.
5. Proper documentation was not available for checks #12047 and #12089 noted above.
6. None.
7. None.
8. None.
9. None.
10. None.

My recommendations are as follows:

- 2006-1** I noted two instances listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

CORRECTIVE ACTION PLAN: Disbursements will only be made when adequate documentation exists. Documentation will consist of an original receipt, evidence of receipt and proper approval.

Contact Person: Kenneth Jenkins

START ELEMENTARY SCHOOL

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 17

START ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2006 and performed the following:
 - a. I verified the mathematical accuracy of the reconciliation.
 - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
 - c. I compared the reconciled book balance to the general ledger for one bank account.

| | |
|---------------|-------------|
| Bancorp South | \$54,072.84 |
|---------------|-------------|
 - d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit at June 30, 2006.
 - e. I examined all interfund transfers, if any.

There were no interfund transfers.
 - f. I supported the outstanding checks at June 30, 2006 by comparing them to checks clearing in subsequent month bank statement.
2. I obtained a list of certificates of deposit for the year and:
 - a. C.D., Richland State Bank \$62,886.37
 - b. I tested the reasonableness of interest income.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327, cash was invested in a Certificate of Deposit and one public NOW accounts.
4. There were no outstanding checks at June 30, 2006 that did not clear in the subsequent months bank statements.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 17

START ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

B. REVENUES

1. I selected 15 receipts on a random basis and performed the following procedures:
 - a. I traced to the bank validated deposit slip.
 - b. I determined if the deposits were made on a timely basis.
 - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

START ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

C. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 18, Summary of Findings, Observations and Recommendations.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 18

START ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of START ELEMENTARY SCHOOL.

REVENUES

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 18

START ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. Check #3757 to Val-U-Chem in the amount of \$366.47 did not agree with the invoice of \$366.57.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

My recommendations are as follows:

2006-1 I noted one disbursement that did not agree with the invoice amount. I recommend the checks are reviewed and compared with the supporting invoice prior to payment.

CORRECTIVE ACTION PLAN: The secretary will pay close attention to the invoice amounts and ensure they are reimbursed correctly.

Contact Person: Robyne Crow

DELHI ELEMENTARY SCHOOL

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 19

DELHI ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2006 and performed the following:

- a. I verified the mathematical accuracy of the reconciliation.
- b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. I compared the reconciled book balance to the general ledger for one bank account.

Guaranty Bank & Trust \$34,697.52

- d. I determined the propriety of deposits in transit, if any.
- e. I examined all interfund transfers, if any.

There were no interfund transfers.

f. I traced outstanding checks at June 30, 2006 to checks clearing in the subsequent month bank statement.

2. I obtained a list of certificates of deposit for the year and:

- a. There were no certificates of deposit at June 30, 2006.
- b. I tested the reasonableness of interest income.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327, cash was invested in a public NOW account and a money market account.

4. There were no outstanding checks at June 30, 2006 that were over 90 days old.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 19

DELHI ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

B. REVENUES

1. I selected 15 receipts on a random basis and performed the following procedures:
 - a. I traced to the bank validated deposit slip.
 - b. I determined if the deposits were made on a timely basis.
 - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 19

DELHI ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

C. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 20, Summary of Findings, Observations and Recommendations.

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHEDULE 20

DELHI ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Delhi Elementary School.

REVENUES

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 20

DELHI ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. Check #9925 to Geckler Companies did not have adequate evidence of receipt.
4. There was no invoice for check #9925 listed above.
5. Proper documentation was not available for check #9925 listed above.
6. None.
7. None.
8. A late charge of \$15.20 was paid on check #9925.
9. None.
10. None.

My recommendations are as follows:

- 2006-1** I noted one instance listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of on original invoice, evidence of receipt and proper approval.

CORRECTIVE ACTION PLAN: I will always make sure I have supporting documents before paying invoices.

Contact Person: Patricia Lynch

- 2006-2** One invoice included late charges of \$15.20. Care should be taken to pay invoices on a timely basis so that unnecessary late charges are not incurred.

CORRECTIVE ACTION PLAN: I will be sure all bills are paid in a timely manner to avoid any future late fees.

Contact Person: Patricia Lynch

MANGHAM HIGH SCHOOL

SCHEDULE 21

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

1. I obtained bank reconciliations for all bank accounts as of June 30, 2006 and performed the following:

 - a. I verified the mathematical accuracy of the reconciliation.
 - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
 - c. I compared the reconciled book balance to the general ledger for one bank account.

Richland State Bank \$12,633.12
 - d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.
 - e. I examined all interfund transfers, if any.

There were no interfund transfers.
 - f. I supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
2. There are no certificates of deposit at June 30, 2006

 - b. I tested the reasonableness of interest income.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 21

MANGHAM HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

A. CASH AND CASH EQUIVALENTS (Continued)

4. I investigated any old outstanding checks.

The following outstanding checks were over 90 days old at June 30, 2006.

| | | | |
|-------|----------|------------------------|----------|
| 15737 | 9/12/03 | James Tolliver | \$ 50.00 |
| 15741 | 9/12/03 | Gregory Page | 50.00 |
| 16370 | 9/16/04 | Winnsboro BB Officials | 50.00 |
| 16386 | 10/01/04 | Vincent Spears | 45.00 |
| 16542 | 11/18/04 | Green Sports | 228.35 |
| 16717 | 3/14/05 | Newstar | 34.60 |
| 16822 | 6/22/05 | Gill's Hardware | 50.45 |
| 16823 | 6/23/05 | Walmart | 664.79 |

B. REVENUES

1. I selected 15 receipts on a random basis and performed the following procedures:
 - a. I traced to the bank validated deposit slip.
 - b. I determined if the deposits were made on a timely basis.
 - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 21

MANGHAM HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2006**

3. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 22, Summary of Findings, Observations and Recommendations.

MANGHAM HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Mangham High School.

CASH AND CASH EQUIVALENTS

- 2006-1 There are numerous checks on the bank reconciliation that are listed as outstanding and are over one year old. Steps should be taken to research these checks. If the checks were lost and re-issued or incorrectly issued they should be voided. Unclaimed checks should be remitted to the state.

CORRECTIVE ACTION PLAN: We researched prior years files for outstanding checks. These checks will be voided.

Contact Person: Doneita McCall

REVENUES

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. One receipt was deposited late.
- C. None.
- D. None.

My recommendations are as follows:

- 2006-2 All deposits should be made on a timely basis. Daily deposits prevent loss of funds and aid in accurate record-keeping.

CORRECTIVE ACTION PLAN: Staff, faculty and sponsors have been told to turn in monies on a daily basis.

Contact Person: Doneita McCall

MANGHAM HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. Invoices were not properly canceled for 17 of the 25 disbursements tested.
2. None.
3. None.
4. An invoice was not obtained prior to issuing the following checks:

| | | |
|-------|---------------|--------|
| 17142 | Coca-Cola | 88.80 |
| 17223 | Danny Walters | 53.00 |
| 17281 | Scott Wilcher | 110.00 |
| 17225 | Arlie Walters | 62.00 |
5. Proper documentation was not available for the checks listed above.
6. The following invoices were paid over 90 days past due:

| | | |
|-------|----------------------|---------|
| 16849 | E. R. Kiper Hardware | 1081.91 |
| 16876 | D & H Sports | 59.95 |
| 16899 | Mangham Tire | 6.00 |
7. One disbursement was posted to an incorrect account.
8. None.
9. None.
10. None.

My recommendations are as follows:

- 2006-4** During my procedures, I noted 17 of the 25 invoices tested were not properly canceled. All invoices should be marked 'paid' upon payment in order to cancel the invoice and prevent duplicate payment.
- CORRECTIVE ACTION PLAN:** All invoices will be stamped paid at the time of payment.
- Contact Person:** Doneita McCall
- 2006-5** I noted four instances listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of on original invoice, evidence of receipt and proper approval.
- CORRECTIVE ACTION PLAN:** Vendors and school personnel have been informed disbursements will not be made without documentation, i.e. invoice, purchase order and approval.
- Contact Person:** Doneita McCall

MANGHAM HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2006

EXPENDITURES, Continued

2006-6 Three invoices were paid over 90 days late. Late payment of invoices could result in inaccurate records and unnecessary late charges. All invoices should be paid in a timely manner. Teachers and sponsors should be required to turn in all invoices timely.

CORRECTIVE ACTION PLAN: Teachers and sponsors will be reminded to submit invoices for payment in a timely manner.

Contact Person: Doneita McCall

2006-7 One disbursement was noted that was posted to an incorrect general ledger account. All posting should be reviewed for accuracy.

CORRECTIVE ACTION PLAN: Due diligence will be exercised to insure the accuracy of postings.

Contact Person: Doneita McCall

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 2006

RAYVILLE HIGH SCHOOL

Revenues

None

Expenditures

2005-1 Late payment of invoices.
Status: Resolved.

HOLLY RIDGE ELEMENTARY

Revenues

None

Expenditures

2005-1 Cancellation of invoices
Status: See finding 2006-2

RAYVILLE JUNIOR HIGH

Revenues

2004-4, 2005-1 Timely deposit of receipts.
Status: See finding 2006-2

Expenditures

2005-2 Inadequate supporting documentation
Status: Resolved.

DELHI MIDDLE SCHOOL

Cash and cash equivalents

2005-1 Incorrect treatment of voided checks.
Status: Resolved

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 2006

DELHI HIGH SCHOOL

Cash

2005-1 Spending of restricted funds
Status: See finding 2006-1.

2005-2 Overdraft fees.
Status: Resolved

Revenues

2005-3 Deficit spending
Status: See finding 2006-1

2005-4 Late deposit of receipts
Status: See finding 2006-2

2004-3, 2005-5 Dual control over concession receipts.
Status: See finding 2006-3.

2005-6 Incorrect handling of receipts
Status: Resolved

Expenditures:

2005-7 Authorized signatures
Status: Resolved

Finding 2001-1, 2002-9, 2003-5, 2004-5 and 2005-8 Inadequate supporting documentation.
Status: Resolved

2005-9 Late payment of invoices.
Status: Resolved

2005-10 Partial payment of invoices.
Status: Resolved

2005-11 Allowable expenditures
Status: Resolved

MANGHAM JUNIOR HIGH

Cash

2005-1 Incorrect treatment of void checks
Status: Resolved

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

**SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 2006**

MANGHAM JUNIOR HIGH, CONTINUED

Revenues

None

Expenditures

2003-3, 2004-2, 2005-2 Inadequate payment documentation.

Status: See finding 2006-5.

2005-3 Allowable expenditures

Status: Resolved

MANGHAM ELEMENTARY

Revenues

Finding 2004-1, 2005-1 Timely deposit of receipts.

Status: Resolved

2005-2 Proper posting of receipts.

Status: Resolved

2005-3 Incorrect handling of receipts.

Status: Resolved

Expenditures

2005-4 Allowable expenditures

Status: Resolved

RAYVILLE ELEMENTARY

Revenues

None.

Expenditures

None.

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 2006

START ELEMENTARY

Revenues

None.

Expenditures

None.

DELHI ELEMENTARY

Cash and Cash Equivalents

None.

Revenues

None.

Expenditures

None.